

STANDING OPERATING PROCEDURE 104
RECONCILIATING THE STATEMENT OF DIFFERENCES FOR
CHECK ISSUE, DEPOSITS AND INTRA-GOVERNMENTIAL PAYMENT AND
COLLECTION (IPAC)

Federal agencies are required to reconcile Funds Balance With Treasury (FBWT) on a monthly basis to assure the integrity and accuracy of financial reporting data. FBWT is increased or decreased by transactions such as appropriation warrants, non-expenditure transfers, collections, and disbursements reported to Treasury by account symbol.

The USACE Finance Center (UFC) is responsible for reconciling the FBWT. There are two SOP's used for reconciling. Part I provides instructions for reconciling the current year transactions reported to Treasury and Standard General Ledger (SGL) to the FMS6653/6654/6655 (SOP #102). Part II provides instructions for reconciling the FMS6652 Statement of Differences (SOD) – Deposits, SOD – Disbursements (IPAC), and Check-Issue Discrepancies (SOP #104).

This SOP is **Part II**. It requires the following information:

GOALS II Statement of Differences (SOD) for Deposits and Disbursements
(IPAC)

CASHLINK II
CHECK ISSUE COMPARISON
72REPORT
IPAC Transaction Report

1. **PURPOSE** This Standing Operating Procedure (SOP) provides instructions for USACE Finance Center (UFC) Reconciliation of Statement of Difference procedures.
2. **APPLICABILITY** The provisions of this SOP apply to the UFC and activities supported by the UFC. This SOP will be amended as necessary to incorporate UFC or US Treasury changes in check issue, deposits and IPAC reconciliation.
3. **DEFINITIONS**
 - a. Deposit Statement of Differences - The difference between the Agency Control Accounts Maintained by Treasury and Statement of Accountability (SF1219) 4.20 line reported each month.
 - b. Check Issue Statement of Differences – The difference between the Check Issue Summary (SF1179) reported by USACE Disbursing Division each week and the Statement of Accountability (SF1219) 2.10 line reported each month.
 - c. IPAC Statement of Differences – The difference between the Agency Control Accounts Maintained by Treasury and the Statement of Accountability (SF1219) 2.80 line reported each month.
4. **SCOPE** This SOP applies to USACE civil funding, Agency Location Code (ALC) 00008736.

5. PROCEDURES FOR RECONCILIATION OF CHECK ISSUE STATEMENT OF DIFFERENCES

The Cash Reports Division receives information regarding checks issued data on a monthly basis from the Department of the Treasury. The information consists of the:

- Comparison of Checks Issued - Detail Report, which shows checks issued information for the Cash Reports Division and the Disbursing Division.
- Check Payment and Reconciliation System Checks Issued Report (CP&R) which shows more detail regarding the data reported in the “Level 8 CP&R” column of the comparison report.

These reports are used to verify the figures sent up on the 2.10 line on the SF1219 of a particular month by the Cash Reports Division agree with the figures the Disbursing Division submits weekly via the SF1179 for the same month.

Discrepancies can occur because of voided checks, timing differences, etc. When discrepancies do occur, they must be researched and corrected. This may consist of making calls to the Department of the Treasury, contacting the Disbursing Division, or running queries in CEFMS. The following steps should be taken to identify the discrepancies:

- Obtain a copy of the Civil SF1219 Consolidated Report for the month being reconciled.
- Get a copy of Disbursing’s check register worksheet for the month being reconciled, available on the G: drive, in the DISB SPREADSHEETS folder.
- Compare the dollar amount found on line 2.10 (Checks Issued Current Period) of the SF1219 Consolidated Report to the dollar amount found on the Comparison of Checks Issued – Detail Report received from Treasury. The comparison amount should be found in the column with a header of FMS 1219 REPORT, and should have a TRANS. CODE of 210. The two amounts should agree. This confirms that Treasury correctly received the information sent by the Cash Reports Division via the SF1219.
- Look at the DIFFERENCE column of the Comparison of Checks Issued - Detail Report. If the checks issued totals submitted by the Cash Reports Division (FMS 1219 REPORT) column and the Disbursing Division (LEVEL 8 CP&R) column for the same month do not agree the difference is shown in this column.
- Differences can normally be attributed to the timing of data submission. The Cash Reports Division reports checks issued information for a month that has just ended on the first working day of the following month. The Disbursing Division

does not report data regarding the checks issued for the last week of a month until the Wednesday of the following month, which is normal procedure.

- The “difference” noted on the Comparison of Checks Issued – Detail report can usually be found by looking at daily check totals for the last week of the month on the check register worksheet. The difference will be cleared when the Disbursing Division submits its checks issued information next time.

6. PROCEDURES FOR RECONCILIATION OR DEPOSIT STATEMENT OF DIFFERENCES

The Statement of Differences – Deposits (SOD – Deposits) is reconciled throughout the month. Reconciling the SOD – Deposits basically consists of comparing the deposit information the (UFC) sends to Treasury via the 4.2 line of the SF1219 for a particular month, versus the deposit information the Treasury has received from banks and other sources regarding a particular agency for the same month. If the information (mailed date, amount, etc.) does not agree, a SOD – Deposits is created.

There are several steps involved in preparing to reconcile the SOD – Deposits:

- Using the U.S. Department of the Treasury Financial Management Service system, The Statement of Differences – Deposits report is generated for our Civil ALC, which is 8736. This information is broken out on the report by ALC, accounting period, and audit month. This report shows both the dollar amount of agency control accounts maintained by Treasury and the dollar amount of accounting reports submitted by agencies. If the totals of the dollar amounts do not agree, there is a SOD – Deposits.
- Deposit information for the UFC is gathered for a particular month using queries and saved to an EXCEL workbook.
- Deposit information submitted by banks and other agencies for a particular month is downloaded using the CASHLINK II Cash Management System and saved to an EXCEL workbook.

Step 1: Printing the SOD – Deposits Report

- **Click** on the **FMS** icon to log into the U.S. Department of the Treasury Financial Management Service system.
- **Click** on the **GOALS II Information Access System (IAS)** option.
- **Click** on the **Statement of Differences - Deposits** option.
- **Using** the drop-down menus, select the report you wish to generate (Statement of Differences - Deposits), the accounting period (example: pick 03-2004), the Agency Location Code (pick All), and the age of the report (pick All).
- **Click** the **New Report** button to generate the report.
- **Print** the report.
- **Log** out.

Step 2: Retrieve UFC deposit information

- **Create** a master workbook in EXCEL. For example: MILSODMAR04. Keep all the worksheets that pertain to reconciling together in one folder.
- **Log** into rmf22.
- **Pull** up the query **depositsforsod.sql**.
- The **mailed_date** parameter and the **disb_station_symbol** parameter may need to be changed, depending on the month and DSSN being reconciled.
- **Execute** the query for **all** eroes using the command **rundbq -s depositsforsod.sql -i -o realprd**.
- When the query finishes running against all the eroes, you will get a message that a logfile has been created and you will be at the rmf22% prompt.
- Under the file menu, **click Capture To File** and **create** and **save** a file for the data you are preparing to spool.
- At the rmf22% prompt, type **cat depositsforsod.log** and press **Enter**. This command will spool your data to the file you just created.
- When the data finishes spooling, you should be at the **rmf22%** prompt.
- Go into the file menu and **click Capture To File off**.
- You can now type **exit** at the rmf22% prompt.
- **Open** EXCEL and pull up the file you just created.
- The file will open up at the **Text Import Wizard – Step 1 of 3 screen**.
- On the first step, choose the Fixed width option and click **Next** at the bottom of the Step 1 screen.
- At **Text Import Wizard – Step 2 of 3**, use the arrow button to scroll down until you see the first line of data. **Create** a break line by clicking at the end of each set of broken lines. When finished, click **Next**.
- At **Text Import Wizard – Step 3 of 3**, click **Finish**.
- You should now be at a worksheet. Move this worksheet into your master workbook. **Save!**
- Immediately as a precaution, make a copy of the worksheet. If you make a mistake, you will now have a backup. Next, highlight the entire “working” worksheet and sort it by column D. Most of the good data you are going to use should be at the top portion of the worksheet. Scan through the worksheet and delete any unnecessary rows. Save at least one of the “header rows” to help you in identifying your data fields. Format the worksheet as needed, but do not change the position of any columns. They will need to stay in this order to be able to sort the worksheet again after CASHLINK data is added. Total your **deposit_amt** column. Also, make sure the **mailed_date** field, the **conf_dep_date** field, and the **conf_dep_adj_date** field contain data only for the month and year you are reconciling. **SAVE!**
- Run the query **efttotals.sql** query on the t0 database.
- Post this amount (as a credit) on a separate line in the **deposit_amt** column of the “working” worksheet.
- **Add** the EFT amount to the total of the **deposit_amt** column of your CEFMS worksheet. It should equal the total of the column titled Accounting Reports

Submitted by Agencies on the SOD – Deposits report that was generated and printed previously.

Step 3: Retrieve CA\$HLINK deposit information

- **Log** into the CA\$HLINK II Cash Management System under the **ALC RECONCILER** role.
- Under the **Inquiries** menu, go to the **Agency Voucher Query** option and click on it.
- Go to the field that says **ALC(s) (Use Commas to Separate)**: and type in the ALC for which you want to download information.
- Use the pull-down bar to get to the bottom of this screen. Now you want to input the process date. In the **Process Date From:** field, input MM/DD/YYYY. In the **Process Date To:** field, input MM/DD/YYYY.
- In the **Account Type(s):** field select **All**.
- Click the **Submit** button.
- When the data has finished spooling, you will see a **Done – Loading** message at the bottom of the screen. Use the pull-down bar in the lower portion of the screen to go to the bottom of the page. You will see an icon of a floppy disk. Click on the icon. Input the parameters to save the spooled information to a file. Create a file name. Click the **SAVE** button. You should see a **Done – Loading** message when it has finished.
- **Log** out.
- Using EXCEL, open the file that was just created from your CA\$HLINK II download.
- The file will open up at the **Text Import Wizard – Step 1 of 3** screen.
- On the first step, choose the **Delimited** option and then click **Next** at the bottom of the Step 1 screen.
- At the **Text Import Wizard – Step 2 of 3** screen, choose **Comma** at the **Delimiters** option and choose the quotation marks at the Text **qualifier:** option.
- Click **Next**.
- Click **Finish** at the **Text Import Wizard – Step 3 of 3** screen.
- You should now be at a worksheet containing your data downloaded from CA\$HLINK II. Move this worksheet to the master EXCEL workbook. Make a “working” copy of the worksheet and **save** your workbook.
- Using the “working” worksheet, highlight the data rows only, not the header rows, and sort the worksheet by the **FORM_CODE** column.
- Format the worksheet as needed. Bold the entire worksheet, so when you combine it with the CEFMS worksheet, the CA\$HLINK lines of data are easy to distinguish from the CEFMS lines of data. Be sure to format the **VO_VCH_AMT** column for money data.
- Reverse the sign of any EFTs. They normally have a **FORM_CODE** of 5515; a **VO_ABA_NBR_TX** of 91000080, and the **VO_VCH_NBR_TX** column should be five digits in length.

- **Delete** any rows in the **VO_VCH_DATE_DT** column that have a date other than month being worked. You only want to reconcile data that was processed in month being worked with a **VO_VCH_DATE_DT** of that month.
- **Total** the **VO_VCH_AMT** column. It should equal the total of the column titled Agency Control Accts. Maintained by Treasury on the Statement of Differences – Deposit report that was generated previously.

Step 4: Combining the worksheets

- **Delete** any rows other than header rows and rows that contain data records.
- **Sort** the CASHLINK worksheet data lines, not the header lines, by the **VO_VCH_NBR_TX** column using the ascending option. This should put most of your EFT data toward the top of the worksheet. The EFTs should be a five-digit number in the **VO_VCH_NBR_TX** column and should be showing as credit amounts. Total your EFTs.
- **Compare** the CASHLINK total of the EFTs to the figure you got when you ran the **efttotals** query on the t0 database. They should be the same amount. If not, the EFTs need to be researched.
- **Next**, copy the data lines from your CEFMS “working” worksheet and insert them below the data lines on your CASHLINK “working” worksheet. It may be a good idea to copy your “header row” from your CEFMS “working” worksheet and insert below your CASHLINK headers. This will help you to identify data fields.
- The **VO_VCH_NBR_TX** column and the **VO_VCH_AMT** column from CASHLINK should match with the **BANK_DOC_NO** and **DEPOSIT_AMT** column from the CEFMS worksheet.
- **Sort** the worksheet (excluding the EFTs) by column C.
- Each record from CASHLINK should match with one or more corresponding records from CEFMS for column C, column D, and column F.
- The records that do not match comprise your SOD – Deposits.
- The remaining lines will need to be researched.

7. PROCEDURES FOR RECONCILIATION OF IPAC STATEMENT OF DIFFERENCE

Step 1: Creating a file folder to store queries and Excel spreadsheets.

Create a folder in My Documents on your C Drive or on your Network Drive and save the queries here. (Example of folder name IPAC Apr 2004)

Step 2: Copy queries by logging into CPC25.

- **Click** on the **CASTLE ICON** on the desktop to log into CEEMIS
- **Click** on the Signatorm Replacement (Mindterm) button on this page.
- **Click** on the CPC25 button at the bottom of the page.
- At the % prompt **copy** the following queries.

L280.sql
goals8736.sql
ipaccollmon.sql
ipacdisbmon.sql

- **Copy** the queries use the following example.
cp ~USERID/filename.sql . (example: cp ~t0rmfxxx/L280.sql .) Get the userid from Statement of Differences Reconciliation Team.

Step 3: Log into CPC25 to perform Sqlplus queries.

- At the % prompt type orase S0HQRPP2.
- At the second % prompt type sqlplus.
- In CPC25/orase S0HQRPP2 capture to printer the following query:
At the sql> prompt type query name as follows:
@L280.sql (This query gives you the 2.80 line that was reported to Treasury on the SF1219 at month end.)
- Exit to the % prompt.

Step 4: Log into CEEMIS and run queries.

Log into CEEMIS using that same steps used in **Step 3**

- At the % prompt type **orase S0HQRPP1**.
- At the % prompt type **sqlplus**.
- **Run** the following queries in CPC25/orase S0HQRPP1 or hq and **capture** all queries into file folder created in **STEP 1** using the following name format:

DSSNCollmonth (8736collmonyy)
DSSNDisbmonth (8736disbmonyy)
DSSNGoalsmonth (8736goalsmonyy)

- **Run goals8736.sql** – This query gives all the Civil Treasury bills that are in the IPAC System. (This query will need the dates changed each month because there is no prompt.)
- **Run ipaccollmon.sql** – This query gives all the civil collections for the current month's 2.8 line on the SF1219.
At the prompt, type current month in all CAPS (ex. MON-YY).
At the prompt, type current account period (ex. YYYYMM).
- **Run ipacdisbmon.sql** – This query gives all the Civil Disbursements for the current month's 2.8 line on the SF1219.
At the prompt, type current month twice (ex: MON-YY).

Step 5: Print Goals Statement of Difference from the GOALS II Information Access System (IAS).

- **Click** on the **FMS** icon to log into the U. S. Department of the Treasury Financial Management Service System.
- **Click** on the **GOAL II Information Access System (IAS)** option.
- **Click** on the **Statement of Differences – Disbursements (IPAC)** option.
- **Using** the drop-down menus, select the report you wish to generate (Statement of Differences – Disbursement), the accounting period (as an example, pick 04-2004), the Agency Location Code (pick 8736), and the age of the report (pick All).
- **Click** the **New Report** button to generate the report.
- **Print** the report.
- **Log** out.
- This report is needed to balance the Civil IPAC Transactions just ran in **Step 4**. If you do not have access to the GOALS II System Statement of Differences Reconciliation Team can print a copy of this report.

Step 6: Formatting queries to Excel saved in folder.

- Open the Disbursing and Collection queries in Excel and format as follows:

TIP: To aid in reconciling the transactions color code your collection transactions one color, disbursement transactions a second color and IPAC transactions a third color.

Step 6a: Collection query.

- **Open** the collection query DSSNCollmonth.
- **Import** query from row 8, then click next.
- **Set** column format using heading in row 8, then click next.
- **Import** all columns then click finished.
- **Insert** a column at column L.
- **Sort** the data by source name (column Q).
- **Reverse** the signs in the trans amt column (column K) using the following example:
Note: Reverse only the transactions that have a source name of Passback, Transfer and FCPREVAL. The source name is found in column Q.
- **Place** the cursor at the necessary cell of column L and type = k#*-1 (# = cell number).
- **Copy** cell to end of necessary cells in column L.
- **Copy** the necessary cells of column L and **paste special** values only to column K.
- Do the above steps **only** for the Passback, Transfer and FCPREVAL.
- **Choose** color for collection transactions and color columns A through T.

Step 6b: Disbursement query.

- **Open** the disbursement query DSSNDisbmonth.
- **Import** query from row 8, then click next.

- **Set** column format using heading in row 8, then click next.
- **Import** all columns then click finished.
- **Insert** a column at column L.
- **Reverse** the signs in the check amt column as using the following example:
- **Place** the cursor in cell 3 of column l and type = k3*-1.
- **Copy** cell 3 to end of column L.
- **Copy** All of column L and **paste special** values only to column K.
- **Cut** the data from column N to column Q.
- **Choose** color for disbursement transactions and color columns A through T.

Once you have the collections and disbursement spreadsheets formatted and color coded, copy the disbursements to the collections spreadsheet and save as an Excel Workbook with a file name such as 8736 Comb Apr 2004.xls.

Step 6c: Combining the collection and disbursement spreadsheets

Note: The spreadsheet total will be the opposite sign of what is on the L280 query. This is okay because to get the difference between IPAC and the L280 we have to change the signs on the CEEMIS transaction.

The combined spreadsheet should match you L280 line query. If it does not match the total for current month, then you will have to find the FOAs that are out of balance and find the lines that it will take to match to the CEEMIS 2.80 line that was submitted to Treasury.

- **Sort** by column B.
- **Sum** the transactions for each FOA (examples of FOA: A0, L2).
- **Compare** total of each FOA to the total of each FOA on the L280.sql.

There are transactions that will have to be removed from or added to the spreadsheet to get the correct total submitted to treasury. The following is a list of transactions that will need to be deleted or added to balance:

- Reversed collections for prior month – Add (To find the reversed collections for prior month copy the follow query and run for the account period needed. rev.sql (ask Statement of Differences Reconciliation Team for the userid)
- Reversed collections for current month - Delete
- Embassy payment that have already been reported to Treasury – Delete (You will need a complete listing of all Embassy payments made in current month. You can get this from Brian McDonald.)
- Interest payments in FOA E2 have been reported to Treasury – Delete.

Once transactions for each FOA code balance to the L280 query and your grand total matches the L280 query total for current month, you are ready to go on the IPAC transactions.

Step 6d: IPAC query.

- **Open** DSSNgoalsmonth query in Excel.
- **Import** query from row 3, then click next.
- **Set** column format using heading in row 3, then click next.
- **Import** all columns **except** the act_trace_number column then click finished.
- **Insert** four columns at column D and size column to 2.
- **Insert** column at column L.
- **Sort** by column P – Corps type trans COE (C in column header). – Multiply C's from column P by -1 (example: K (row#)*-1).
- **Insert** 3 columns at column O and size column to 2.

Note: If the customer is 8735 and the originator 8736 then when you change the signs you should use column O instead of column P. Add a worksheet to the workbook and cut all the transactions where the originator is 8736 and the customer is 8735 and change the sign on that sheet. Then cut the lines back to the original sheet.

- **Choose** color for IPAC transactions and color columns A through T.
- **Compare** the total from column 1 on the report you pulled from FMS GOALS II in **Step 5** or the IPAC transaction report out of the IPAC system (This report can be retrieved by the Statement of Differences Reconciliation Team). If the totals do not match then you will use this report to compare each DO Sender.
- Compare each DO Sender by:
- **Sort** the spreadsheet by column A.
- **Sum** the transactions for each DO Sender.

Once you balance the IPAC transactions to the Statement of Difference report save the spreadsheet.

Step 6e: Combining spreadsheet.

- **Copy** IPAC spreadsheet and Combined spreadsheet to one worksheet.

These are the transactions the make of the Statement of Differences – Disbursements (IPAC).

Step 7: Matching transactions.

- **Insert** two (2) spreadsheets in workbook and name one **Working SOD** and the other **Matched**.
- **Sort** spreadsheet by column I and match all transactions that net to zero in the current month.
- **Move** matched transactions to the matched spreadsheet.
- **Sort** spreadsheet by column H and match all transactions that net to zero in the current month.
- **Move** matched transactions to the matched spreadsheet.

The remaining transactions may be unprocessed or processed in another month. To find out if the transactions are processed in other months **copy** and **run** the following queries:

ama.sql – This query queries on amount.

ami.sql - This query queries on debtor bill number.

The Statement of Difference and Check Issue discrepancies are provided to the CFO Division for inclusion on the quarterly financial statements.

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